

## **FISCAL NOTE**

TO: Chief Clerk of the Senate  
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: March 16, 1995

SUBJECT: **HB 528 - SB 639**

This bill, if enacted, will lower the requirement for mandatory school attendance from the 18<sup>th</sup> birthday to the 17<sup>th</sup> birthday and includes kindergarten-age children into the public school system for purposes of mandatory attendance.

The fiscal impact from enactment of this bill is estimated to be a decrease in state expenditures of approximately \$8,880,000 with a corresponding decrease in local government revenues of approximately \$8,880,000 and a decrease in local government expenditures of approximately \$10,575,000.

This estimate is based on approximately 5,000 students dropping out of school earlier in the first year of implementation if the mandatory attendance age is lowered from 18 to 17. The estimate is based on the 1993-94 average per pupil expenditures of \$2,115 in local funds and \$1,776 in state funds.

Enactment of this bill is also estimated to result in an increase in state and local government\* expenditures of approximately \$604,000, respectively, to include kindergarten-age children into the public school

system for purposes of mandatory attendance. This is the original cost estimate which was done as a part of the Education Improvement Act for mandatory kindergarten.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director

\*Article II, Section 24 of the Tennessee Constitution provides that: no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.